
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Auditors, County and Township Assessors, and All Entities Subject to Taxation as Public Utilities under IC 6-1.1-8

FROM: Courtney L. Schaafsma, Commissioner

RE: Legislative Changes Affecting State Distributable Property Assessment

DATE: May 18, 2015

On May 4, 2015, Governor Pence signed into law House Enrolled Act 1388 (“HEA 1388”), which introduces legislative changes concerning state distributable property assessment. This memorandum addresses these changes. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

I. State Distributable Property Tax Return (UD 45) Filing Date (IC 6-1.1-8-19)

Section 2 of HEA 1388 amends the deadline by which public utilities (other than railroad car companies) subject to taxation under IC 6-1.1-8 must file their returns (UD 45) with the Department of Local Government Finance (“Department”). The returns must now be filed with the Department on or before April 1 (rather than March 1) annually. This amendment was effective upon signing.

II. Department Certification of State Distributable Assessed Values (IC 6-1.1-8-27)

Section 3 of HEA 1388 amends language in and repeals language from IC 6-1.1-8-27 concerning the Department’s certification of state distributable property assessed values to county assessors and auditors. For 2015 and 2016, the Department must certify assessed values to county assessors and auditors on or before July 1. Starting in 2017, the Department must certify the values to county assessors and auditors on or before June 15. This date change corresponds with the date change for the county assessor to roll assessed values to the county auditor. The Department will certify actual assessed values rather than tentative assessed values as contemplated by the previous version of the statute. This amendment was effective upon signing.

Contact Information

Questions may be directed to General Counsel Mike Duffy at (317) 233-9219 or mduffy@dlgf.in.gov.